

**ATTACH TO
ARIZONA FORM
140NPR**

Schedule A(NR) (Itemized Deductions)

1993

Schedule A(NR) is for Nonresidents only

Enter your name(s) and social security number(s) as listed on Arizona Form 140NPR.

First name and initial		Last name		Your social security number			
				Spouse's social security number			
Part 1	1 Medical and dental expenses	1					
Adjustment to Medical	2 Enter your federal adjusted gross income	2					
	3 Multiply the amount on line 2 by 4% (.04)	3					
	4 Subtract the amount on line 3 from line 1	4					
	5 Medical expenses allowed and claimed on your federal Form 1040 Schedule A	5					
	6 Subtract line 5 from line 4					6	
Part 2	7 Investment interest deduction adjustment required due to the computation of investment income					7	
Adjustment to Investment Interest							
Part 3	8 Subtotal. Add lines 6 and 7					8	
Part 4	9 Wagering losses deducted on the federal Form 1040 Schedule A	9					
Adjustment to Gambling Losses	10 Total gambling winnings included in your federal adjusted gross income	10					
	11 Authorized Arizona lottery subtraction. Form 140NPR, page 2, line D30	11					
	12 Maximum allowable gambling loss deduction. Subtract line 11 from line 10	12					
	13 If line 12 is less than line 9, subtract line 12 from line 9; otherwise enter zero					13	
Part 5	14 If you are a qualified defense contractor and claimed a credit under ARS § 43-1078, enter the amount of property taxes included on federal Form 1040, Schedule A, for which a credit was claimed					14	
Adjustment to Property Taxes							
Part 6	15 Subtotal. Add the amounts on lines 13 and 14					15	
Part 7	16 Total federal itemized deductions allowed from federal Form 1040, Schedule A	16					
	17 Enter the amount from line 8 above	17					
	18 Add lines 16 and 17	18					
	19 Enter the amount from line 15 above	19					
	20 Adjusted itemized deductions. Subtract line 19 from line 18	20					
	21 Enter your Arizona percentage from Form 140NPR, page 2, line B20	21			%		
	22 Arizona itemized deductions. Multiply the amount on line 20 by the percent on line 21. Enter the result here and on Form 140NPR, line 20					22	